information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1995, Public Law 104-13. Copies of the submission(s) may be obtained by calling the Treasury Bureau Clearance Officer listed. Comments regarding this information collection should be addressed to the OMB reviewer listed and to the Treasury Department Clearance Officer, Department of the Treasury, Room 2110, 1425 New York Avenue, NW., Washington, DC 20220. DATES: Written comments should be received on or before April 15, 1998 to be assured of consideration.

Special Request: In order to conduct the surveys described below during the week of March 9, 1998, the Department of the Treasury has requested that the Office of Management and Budget (OMB) review and approve this information collection by 2:00 PM on March 9, 1998. To obtain a copy of this study, please contact the Internal Revenue Service Clearance Officer at the address listed below.

## **Internal Revenue Service (IRS)**

OMB Number: 1545–1432. Project Number: M:SP:V 98–003–G. Type of Review: Revision. Title: Taxpayer Survey for Citizen Advocacy Panels (CAPs).

Description: On October 10, 1997, President Clinton called for the creation of Citizen Advocacy Panels (CAPs) to ensure that the Internal Revenue Service (IRS) is responsive to taxpayer needs. The CAPs offer citizens a unique opportunity to participate in the improvement of their tax system. CAP members will be able to provide input into enhancing IRS customer service identifying problems and making recommendations for improvements in IRS systems and procedures. CAP will also monitor the progress to effect the changes.

The CAPs will have a highly visibility and serve a critical role for the IRS. Therefore, it is crucial that the panel members have the requisite skills and abilities to fulfill this role, as well as be representative of their district. To ensure appropriate selection of CAP members, IRS contracted a "Team" to develop a selection process. The first Citizen Advocacy Panel will be establish in south Florida. As past of the process, the "Team" will conduct a survey of the general population of south Florida to seek their input on what type of citizens should be selected to sit on the CAP.

*Respondents:* Individuals or households.

Estimated Number of Respondents: 400.

Estimated Burden Hours Per Response: 9 minutes.

Frequency of Response: On occasion.
Estimated Total Reporting Burden: 60
hours.

Clearance Officer: Garrick Shear (202) 622–3869, Internal Revenue Service, Room 5571, 1111 Constitution Avenue, N.W., Washington, DC 20224.

*OMB Reviewer:* Alexander T. Hunt (202) 395–7860, Office of Management and Budget, Room 10226, New Executive Office Building, Washington, DC 20503.

### Lois K. Holland

Departmental Reports Management Officer. [FR Doc. 98–6669 Filed 3–13–98; 8:45 am] BILLING CODE 4830–01–P

## **DEPARTMENT OF THE TREASURY**

# Submission to OMB for Review; Comment Request

March 6, 1998

The Department of the Treasury has submitted the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1995, Public Law 104–13. Copies of the submission(s) may be obtained by calling the Treasury Bureau Clearance Officer listed. Comments regarding this information collection should be addressed to the OMB reviewer listed and to the Treasury Department Clearance Officer, Department of the Treasury, Room 2110, 1425 New York Avenue, NW., Washington, DC 20220. DATES: Written comments should be received on or before April 15, 1998 to be assured of consideration.

## **Internal Revenue Service (IRS)**

OMB Number: 1545–1555. Regulation Project Number: REG– 115795–97 NPRM and Temporary. Type of Review: Extension.

*Title:* General Rules for Making and Maintaining Qualified Electing Fund Elections.

Description: The temporary and proposed regulations provide rules for making section 1295 elections and satisfying annual reporting requirements for such elections, revoking section 1295 elections, and making retroactive section 1295 elections.

*Respondents:* Business or other forprofit, Individuals or households, Notfor-profit institutions.

Estimated Number of Respondents/ Recordkeepers: 1,290.

Estimated Burden Hours Per Respondent/Recordkeeper: 29 minutes.

Frequency of Response: Other (one-time only).

Estimated Total Reporting/ Recordkeeping Burden: 623 hours.

Clearance Officer: Garrick Shear (202) 622–3869, Internal Revenue Service, Room 5571, 1111 Constitution Avenue, NW, Washington, DC 20224.

OMB Reviewer: Alexander T. Hunt (202) 395–7860, Office of Management and Budget, Room 10226, New Executive Office Building, Washington, DC 20503.

#### Lois K. Holland.

Departmental Reports Management Officer. [FR Doc. 98–6670 Filed 3–13–98; 8:45 am] BILLING CODE 4830–01–P

## **DEPARTMENT OF THE TREASURY**

## Submission to OMB for Review; Comment Request

March 9, 1998.

The Department of the Treasury has submitted the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1995, Public Law 104–13. Copies of the submission(s) may be obtained by calling the Treasury Bureau Clearance Officer listed. Comments regarding this information collection should be addressed to the OMB reviewer listed and to the Treasury Department Clearance Officer, Department of the Treasury, Room 2110, 1425 New York Avenue, NW., Washington, DC 20220. **DATES:** Written comments should be received on or before April 15, 1998 to be assured of consideration.

### **Internal Revenue Service (IRS)**

*OMB Number:* 1545–0962. *Publication Number:* Publication 1075.

Type of Review: Extension. Title: Safeguard Procedures and Safeguard Activity Reports.

Description: Internal Revenue Code section 6103(p) requires that IRS provide periodic reports to Congress describing safeguard procedures, utilized by agencies which receive information from the IRS, to protect the confidentiality of the information. This section also requires that these agencies furnish reports to the IRS describing their safeguards.

Respondents: Business or other forprofit, Not-for-profit institutions, Federal Government, State, Local or Tribal Government.

Estimated Number of Respondents: 5,100.

Estimated Burden Hours Per Respondent: 5 hours.

Frequency of Response: Annually. Estimated Total Reporting Burden: 25,500 hours.